GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Filing of annual return under section 44 (1) of APGST Act for the Financial Years 2017-18 and 2018-19 - option for small taxpayers whose aggregate turnover is less than Rs.2 crores and who have not filed the said return before the due date - Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 469 **Dated: 21-11-2019**

Read the following:

(1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.

(2) Notification No.47/2019, Central Tax, Dated: 09.10.2019, Department of Revenue, Ministry of Finance, Government of India.

(3) From the CCST, efile No.Rev03-12039(31)/82/2019-GST SEC, received on Dt.21-10-2019.

** ** **

ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh, Gazette, dated:22-11-2019.

NOTIFICATION

In exercise of the powers conferred by section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) (hereinafter referred to as the said Act), the Government, on the recommendations of the Goods and Services Tax Council, hereby notifies those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) before the due date, as the class of registered persons who shall, in respect of financial years 2017-18 and 2018-19, follow the special procedure such that the said persons shall have the option to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules:

Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

D.SAMBASIVA RAO
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to: The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

// FORWARDED:: BY ORDER//

SECTION OFFICER